

SHANGAR DÉCOR LIMITED

CIN:L36998GJ1995PLC028139

Reg. Office: 4, Sharad Appartment, Opp. Dharnidhar Derasar , Paldi,
Ahmedabad-380009, Gujarat

Standalone Audited Financial Results for the Quarter and Year ended on 30th June, 2021

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2021	31/03/2021	30/06/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Audited
	344.39				
I.	Revenue from Operations	43.29	31.77	193.76	344.39
II.	Other income	-	0.17	-	0.17
III.	Total Income (I+II)	43.29	31.94	193.76	344.56
IV.	Expenses :				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	4.85	22.11	95.55	122.88
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(21.75)	(21.75)
	(d) Employee benefits expenses	1.73	20.31	8.15	22.26
	(e) Financial Costs	0.00	1.73	0.40	3.57
	(f) Depreciation and amortisation expenses	25.57	29.02	23.69	93.25
	(g) Other expenses	5.50	24.94	15.29	93.11
	Total Expenses (IV)	37.66	98.13	121.33	313.32
V.	Profit / (Loss) before exceptional items and tax(III-IV)	5.62	(66.19)	72.43	31.24
VI.	Exceptional items	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	5.62	(66.19)	72.43	31.24
VIII.	Tax expense				
	(1) Current tax	1.41	5.60	18.10	6.21
	(2) Deferred Tax	-	-	-	-
	(3) Income Tax of Earlier Year	-	-	-	-
IX.	Profit / (Loss) for the period from continuing operations (VII-VIII)	4.22	(71.78)	54.33	25.03
X.	Net Profit / (Loss) for the period	4.22	(71.78)	54.33	25.03
XI.	Other Comprehensive Income	-	-	-	-
XI.	Total Comprehensive Income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/(loss) for the period)	4.22	(71.78)	54.33	25.03
XII.	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	612.02	612.02	306.00	612.02
XIII.	Earnings per equity share				
	Basic	0.07	(1.17)	1.78	0.41
	Diluted	0.07	(1.17)	1.78	0.41

Notes:

1	The unaudited standalone financial results for the three months ended June 30, 2021 have been approved by the Board of Directors of the Company at its meeting held on August 11, 2021.
2	The above standalone financial results have been prepared from the interim condensed standalone financial statements, which are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
3	There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Ind AS. The Management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
4	The revenue from operations during the quarter mainly consists of Catering services. The company has also initiated a restaurant franchise at Ahmedabad during the reporting quarter.
5	Figures has been rounded off and regrouped / re-arranged wherever necessary.



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Standalone Audited Financial Results for the Quarter and Year ended on 30th June, 2021

(Rs. In Lacs)

Particulars	Quarter ended	Year ended	Quarter ended
	30-06-2021	31-03-2021	30-06-2020
Total Income from operations	43.29	344.56	193.76
Net Profit / (Loss) from ordinary activities after tax	4.22	25.03	54.33
Total Comprehensive income for the period (Comprising profit for the period and Other Comprehensive Income for the period) after tax	4.22	25.03	54.33
Equity Share Capital	612.02	612.02	306.00
Earnings Per Share (of Rs. 10/- each)			
Basic :	0.07	0.41	1.78
Diluted :	0.07	0.41	1.78

Note :

1. The above is an extract of the detailed quarterly results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full result of the Quarterly Results is available on the stock exchange website (www.bseindia.com) and also available on the Company's website (www.bseindia.com)



For, Shangar Décor Limited

Shah Samir R

Place: Ahmedabad
Date: 11th August, 2021

Samir R. Shah
Managing Director
(DIN :00787630)

6 Statement of Assets and Liabilities		
(Rs. In Lacs)		
Sr. No.	Particulars	3 Months Ended on 30/06/2021
A	ASSETS	
1	Non-current Assets	
	(a) Property, Plant and Equipment	838.07
	(b) Capital Work-in-Progress	-
	(c) Investment Property	-
	(d) Goodwill	-
	(e) Other Intangible assets	-
	(f) Intangible assets under development	-
	(g) Biological Assets other than bearer plants	-
	(h) Financial Assets	-
	(i) Investments	2.13
	(ii) Trade receivables	-
	(iii) Loans	-
	(iv) Others (to be specified)	-
	(i) Deferred tax assets (net)	-
	(j) Other non-current assets	-
	Sub Total Non-Current Assets	840.19
2	Current Assets	
	(a) Inventories	284.253
	(b) Financial Assets	-
	(i) Investments	-
	(ii) Trade receivables	596.676
	(iii) Cash and cash equivalents	4.633
	(iv) Bank balances other than (iii) above	-
	(v) Loans	-
	(vi) Deposit	63.41
	(c) Current Tax Assets (Net)	-
	(d) Other current assets	99.27
	Sub Total Current Assets	1,048.24
	TOTAL ASSETS	1,888.43
B	EQUITY AND LIABILITIES	
(I)	Equity	
	(a) Equity Share Capital	612.02
	(b) Other Equity	31.08
	Total Equity	643.10
(II)	LIABILITIES	
1	Non-current liabilities	
	(a) Financial Liabilities	-
	(i) Borrowings	-
	(ii) Trade payables	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-
	(b) Provisions	-
	(c) Deferred tax liabilities (Net)	14.504
	(d) Other non-current liabilities	-
	Sub Total Non-Current Liabilities	14.50
2	Current liabilities	
	(a) Financial Liabilities	-
	(i) Borrowings	436.80
	(ii) Trade payables	698.51
	(iii) Other financial liabilities (other than those specified in item (c))	-
	(b) Other current liabilities	-
	(c) Provisions	29.726
	(d) Current Tax Liabilities (Net)	65.804
	Sub Total Current Liabilities	1,230.83
	TOTAL EQUITY AND LIABILITIES	1,888.43

For, Shangar Décor Limited

Shah Samir R

Samir R. Shah
Managing Director
(DIN :00787630)

Place: Ahmedabad
Date: 11th August, 2021



INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
Shangar Decor Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Shangar Decor Limited** ("the Company") for the quarter ended on 30th June, 2021 attached herewith ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review on the Statement in accordance with the Standard on Review Engagement (SRE), 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad
Date: 11th August, 2021



For, S. D. Mehta & Co.
Chartered Accountants
(FRN:137193W)

Shaishav D Mehta
(Partner)
M.No.: 032891

UDIN.: 21032891AAAAFV5702